(Nuwul)

Previous References

Later References
MC 94-49 (1,2)

Subject- Buildings

Levy of tax at 20% of the rental value of buildings rented out at Chavakachcheri

3311
L

Letter No D3 C 2436/47-48 dy 10-12-47 from the Dy Commr, Mysore Dt, requesting sanction to the levy of a tax at 20 per cent of the rental value of the buildings rented out in the Chamarajanagar Town mcp.

1) Sanction of Govt is necessary under Section 61 (XIV) XIII of the Mysore Town mcpties Act 1933 This levy is proposed to increase the revenue of the mcp with a view to meet the increased expenditure such as revision of salaries of mcp & High school employees etc

2) Necessary formalities required under Section 62 of the Act will have to be observed after sanction is accorded to this levy

3) submit for orders

Ulb 26/12 Pr 27-12-47

4) what is the rate at which the present tax is now levied in the mcp ? what is the amount of realisation what would be the amount to be derived if this proposal is sanctioned ? Are there no other ways of increasing the resources of this mcp as this a novel proposal ? pl enquire

for 5/1/48

5) submit with a draft letter for appe

Ulb 5/1 Pr 5-1-48

6) Issue d 6/1/48

SECTION 7 JAN 1948

3311/L 5250/L

To The Dy/Commrs, Mysore Dt
No L 12442 Dt 12-1-48
Calls for some information

Letter No D3 C2436/47-48 Dt 3-3-48 from the Dy/Commr, Mysore DC, furnishing the information called for. Dus A 21/1

1) The rate of assessment now levied is at annas eight per hundred Rupies calculated on the Market Value of the building and a sum of Rs 6436 is being realised in this behalf every year

2) If the enhanced rate now asked for is sanctioned, a sum of Rs 14,000/- or Rs 12,000 nett is expected to be realised

3) It is stated that there are other ways of increasing the resources of this mnlp which are being dealt with separately & that this proposal is one of them

4) subject to the reference to Para 4 supra

UKS 10/3. Pr 10 nnp

" The rate of levy of tax on lands or buildings or both according to section 61(1) of the Mysore Town Mnlties Act 1933 as noted in Schedule I thereto is as follows:—

P.T.O.

5250
L

Tax	Maximum rate Per year
A Rate on buildings or lands or both –	
(i) Lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use	Eight annas for every one hundred sq yards
(ii) Buildings or lands or both not falling under (i) –	
(a) In such notes as may be specified by the Govt	six per centum on the annual letting Value
(b) In other municipalities A	Eight annas for every hundred rupees or portion of hundred rupees of the Market Value upto two thousand rupees, with four annas for every hundred rupees or portion of hundred rupees for the balance of such Value in excess of two thousand rupees

WKS
12/3

12 b Rama Rayagam is a Tamil

The rate of assessment in respect of buildings ~~vacant~~ is based on the market Value thereof, as Item A above

13 It is now reported that

A.S.S. [illegible] 19/3/48 [illegible] 15 [illegible]

Several houses are
out at very high rents by the
owners so that the Municipality propose to
levy a building tax at the rate of
20% on the rental value of such
buildings as are rented out. It is
anticipated that an additional income of
Rs 14,000 or Rs 1,20,000/- net would
be realized by the Municipality in addition to
the cesses such as education, water tax
lighting tax. By adopting such a
step the finances of the City would be
improved & the income would be utilized
for carrying out several amenities in the town

14) According to the provisions of the Act, it
should be specified by the Govt whether
that a particular City is authorised to levy
tax on buildings at 6 percent on the
annual letting value in the first instance, if the rate of 20% is
complied with. This may not be done
15) Whether such a provision could be
used as for consideration when the City
el has adopted a particular

5250

method of calculating the levy of assessment, or buildings, it has to follow that particular method only and cannot have both ways of calculating the levy on some buildings on the market value & on the others on the rental value. The Bill has to choose between the two methods & adopt any one which is suitable to it. Hence the proposal in its present form cannot be approved. If it wants to do away with the system of calculating the levy on the market value & to adopt the rental value basis, it can be permitted to do so.

Our orders of the above may be communicated to the Bill & then considered if it is called for.

(16) If approved, the necessary changes in the Bill may be called for as proposed above.

M.S.R. 17

[illegible] 8

[illegible] 15/3/48

THE [illegible] LOCAL SELF GOVERNMENT
No 1779
Date 5.8.5

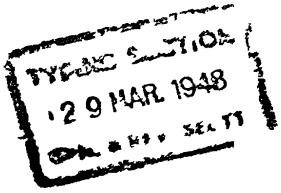
5250 / 7878
I / L

18) Submd with a draft letter for appl

KKG 25/3 Pr. 25 3 48

19) Issue

for 27/3/48



To The Dy Commr, Mysore Dt

No L 15422 Dt 1-4-48

Calls for some information

DMA 1/4

Letter No D3 c 2436/47-48 Dt 18-6-48 from the Dy Commr, Mysore Dt, stating that the mtg dd have resolved on 8-5-48 to the effect that the existing procedure of levying the tax on the market value of the properties may be followed

Submd for perusal & orders with reference to Paras 15, 16 & 17 supra

KKG 26/6 Pr. 28 6 48

pl. keep up what is the point for orders now in this case? for 28/6/48

Submd As the Dy Commr, has stated that the mtg dd have resolved to follow the existing procedure of levying the tax on the market value of the properties, no action appears to be necessary now on this

If approved, these Papers will be deposited

KKG 29/6 Pr. 30 6 48

In personal before we convey the [illegible] for 2/7/48

5/7/48

[illegible] Renewed for 2/7/48 & 3rd

D3-C 2436/47-18

Office of the Deputy Commissioner,
Mysore District,
Mysore, dated, 10th December 1947

From

G N Nagaraja Rao, Esq , M Sc ,
Deputy Commissioner,
Mysore District, Mysore

To

Syed Abdul Aleem, Esq , B A ,
Secretary to Government,
Revenue Department, Bangalore

Levy of tax at 20% of the rental value of the buildings rented out

I have the honour to state that with a view to improve the financial position of the Municipality to cope with the increasing expenditure, the town Municipal Council Chamarajanagar propose to levy a tax at 20% of the rental value of the buildings rented out (other than buildings used solely)for residential purposes) and have referred the matter to the Bye-law committee for consideration (Vide -Copy of resolution enclosed)

This is a new tax coming under clause XIII (viii) of section 61 of the Town Municipal Act requiring previous approval of Government for selection before preliminary action contemplated in Section 62 of the Act is taken by the council for imposition of the said tax

As the need for improving reference is imperative in view of the increasing demand for expenditure such as revision of salaries of Municipal and the High school employees etc I request that Government may be moved to sanction the selection of this tax for imposition early, after observing the required formalities as required by

by section 62 of the Act.

I have the honour to be,
Sir,
Your most obedient servant

NCS/-

For Deputy Commissioner,
Mysore District

ಕಳಿ ಪತ್ರಾಂಕ ಗುತ್ತಿಗೆದಾರರಿಂದ ಸಮಾಧಾನಕರ ವ್ಯಾಕ್ಯ ಕಾಲಾವಧಿಯಲ್ಲಿ
ಪಟ್ಟಣದ ಸದರಿ ಕಾಮಗಾರಿಯನ್ನು ಪೂರ್ಣಗೊಳಿಸಿಲ್ಲ ಆದ್ದರಿಂದ ಸದರಿ ಗುತ್ತಿಗೆ
ಕರಾರು ಪತ್ರವನ್ನು

ದಿನಾಂಕ
19

ಹಿರಿಯ ಕಿರಿಯ
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1.1.Lef

(15)

(ಬ) ಸಾರ್ವಜನಿಕ ಒಳಿತಿನ ದೃಷ್ಟಿಯಿಂದ ಪಟ್ಟಣದ ಜನರ ಹಿತಾಸಕ್ತಿಯಲ್ಲಿ ಕಾಮಗಾರಿಯನ್ನು ಮುಂದುವರಿಸಲು ಅನುವಾಗುವಂತೆ ಗುತ್ತಿಗೆದಾರರಿಂದ ಠೇವಣಿ ರೂಪದಲ್ಲಿ ಇಟ್ಟಿರುವ ಹಣವನ್ನು ಹಿಂತಿರುಗಿಸಲು ಕ್ರಮ ಕೈಗೊಳ್ಳಲಾಗಿದೆ.

Sd/ H Halappa
Amildar President
27-10-67

Extract'

President
TOWN MUNICIPAL COUNCIL
JHAMALAJANAGAR

C No
Ref on Pet No } 19 —19
App No
Dis No
Enclosure Dated
Approved on
Copied on by
Examined on by
Signed on Despatched on
Entered in—
Current Petition Appeal { Register on / By
Periodical
Reminded on

WD 04963—GPB—1 00 000—16 12-46

DRAFT

To L 12442

The Deputy Commr, 12.1.48
Mysore Dt

Docke Abstract

Sir,

With reference to your letter No D3 C 2436/47-48, D 10-12-47, on the matter of the levy of a tax at 20 percent of the rental Value of the buildings rented out in the Chamarajanagar Town mcp, I am directed to request you kindly to furnish information on the following points —

(1) What is the rate of assessment now levied in this mcp? Is it levied on the basis of the rental Value or on the market Value of the buildings?

(2) What is the amount of realization?

(3) What would be the amount to be derived if the proposal is sanctioned?

(4) Are there no other ways of increasing the resources of this mcp, as this is a novel proposal?

I have etc
for 6/1/48
Secy to Govt
Rev Deptt

Private Motor

No D3 C 2436/47-48

Office of the Deputy Commissioner,
Mysore District

Mysore, dated the 3rd March 1948

From

C Narasimha Murthy, Esq , M A ,
I/c Deputy Commissioner,
Mysore District.

To

Syed Abdul Aleem, Esq , B A ,
Secretary to Government,
Revenue Department, Bangalore

Sub Levy of tax at 20% of the rental value of the buildings rented out at Ch Nagar

Adverting to your letter No L 12443 dated 12th January 1948 calling for information on certain points relative to the above subject, I have the honour to furnish hereunder, the information required on each of the points raised therein

points raised		Reply or information
1	(a) What is the rate of assessment now levied in the Municipality	As 0-3-0 per hundreded rupees,
	(b) Is it levied on the basis of the rental value or on the market value of the building?	It is levied on the market value of the building
ii	What is the amount of realisation?	As 6436 per year
iii	What would be the amount derived if the proposal is sanctioned?	As 14,000/- or 16,000/- net This is in addition to cesses Lighting as 3000/-, Education 1500/- and water cess also
iv	Are there no other ways and of increasing the resources of this Municipality as this is a novel proposal?	There are other ways which are being separately dealt with and this proposal is one of them

p t o

Report No C2 33/47 dated 25-1-48 received from the President furnishing the above information is enclosed The president has again urged for early sanction of Government being obtained

I have the honour to be,
sir
Your most obedient servant,

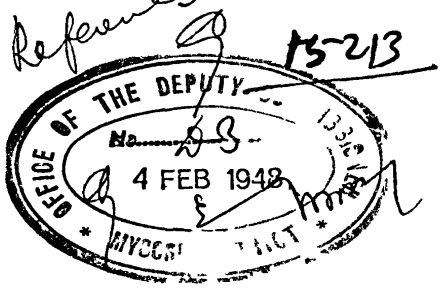
For Deputy Commissioner,
Mysore District

BNS

C 2-33
No. 47

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL, CHAMARAJANAGAR,
DATED THE 25th January 1948

Reference 15-213



To

The Deputy Commissioner,
Mysore District,
MYSORE

Sir,

Subject: Levy of tax at 20 percent of the rental value of the buildings rented out in chamarajanagar Town.

With reference to your Memo No D3-C.2436/47-48 dated 21st January 1948 forwarding a copy of letter No.L.12442 dated 12th January 1948 from the Secretary to Government, Revenue Department, calling for certain additional particulars on the above subject, I beg to state the Municipal Council propose to levy the above tax in addition to several other items of taxation being dealt with seperately. The Town is growing on all the sides and the liability of the Municipal Council is also increasing year after year. The scheme of providing Water Supply to this town has been proposed to be taken up shortly and the records thereof have already been submitted to you for obtaing necessary sanction of Government. The Scheme is estimated to cost about three and half lakhs and the Municipal Council has requested the Government for granting a loan of half the estimated cost repayable in annual instalments out of the Revenue under the Head Tolls. Apart from this the Municipal Council has to take up several other improvement schemes in this Town as detailed in the list enclosed with this office letter No. dated More-over, the Municipal Council has resolved and submitted proposals for the revision of the scale of pay of the employees of the Municipality involving heavy expenditure on the Municipality. It has been a problem for this Municipality for increasing its resources on all possible means.

The detailed information on all the points raised by the Government is as hereunder:-

1. At present the tax on buildings is being levied on the market value of the buildings at 0-8-0 per hundred rupees The income on account of this, derieved by the Municipality per year is about Rs.6436/-.

2. The Amount of Realisation:- There are about 1700 houses in this Municipality of which over 500 houses have been rented out by the owners for several reasons. Many of the owners are in possession of more than one houses and have rented them out on higher rents. Of these there are persons who have rented out their houses for higher rents and are living in rented houses of lower rents thus deriving much benefit thereon. The rate of rent in this Town has grown up enoromously due to non-availibility of houses in this Town. The average rent per house per month is estimated about to Rs.120/-, the rent raising from Rs.2/- to Rs.225/- per mensum. An income of about Rs.14,000/- is anticipated under this Head provided the proposal of the Municipal Council is sanctioned. On the whole there will be a net increase of over Rs.12,000/- thus increasing the income of the Municipality under the Head Taxes on buildings and Lands to Rs.18,500/-. At present the income under this head is only Rs.6500/-.

3. What would be the amount to be derieved, if the proposal is sanctioned - As detailed in para 2, there will be a net increase of about Rs.12,000/- per year in addition to Lighting Cess of about Rs.3000/-, Education Cess of about Rs. 1500/-. In addition to this the Water Cess that would be levied on this item will also increase and enable the Municipal Council to manage the Water Supply works without much difficulty being felt therefor.

4. Are there no other ways of increasing the resources of this Municipality, as this is a noval proposal:- This taxation is among others seperately being dealt with. The resources of this Municipality has to be increased manyfolds for meeting the demands during the coming years. The Municipal Council has revised the scales of pay of the employees of both the Municipal office and of the Municipal High School. It has to bear the half the acquisition cost of the site for the construction of a Building for the Municipal High School. In addition to this and in addition to the amount already paid, it has to pay nearby Rs.20,000/- towards the cost of the construction of the building for the location of the Municipal High School and etc.,

The expenditure that the Municipality has to incur during the coming years are as detailed below -

1. Increased salary to Establishment,
2. Drainage works of VII, VIII and IXth stages of
3. Construction of Town Hall,

4. Construction of Quarters to Municipal Employees,
5. Construction of Municipal Office Building,
6. Construction of Vegetable Market,
7. Maintenance of Water Supply,
8. Improving the conditions of Sweepers & Scavengers,
9. Additional charges for the construction of Municipal High School Building,
10. Other development works as detailed in the Five Years development scheme seperately submitted.

The items of taxation other than the above proposed to be levied by the Municipal Council ~~is~~ are detailed in the Scheme of Five Years planning submitted to you seperately.

Under the above circumstances, I beg to request that sanction of Government may kindly be obtained for the proposal of the Municipal council for the levy of the above tax for enabling it to improve its financial position.

I beg to remain,
Sir,
Your most obedient servant,

PRESIDENT,
TOWN MUNICIPAL COUNCIL
CHAMARAJANAGAR.

28/4/48

ASLN.

Appendix F G—11 No 4

SUBJECT

Diary No of letter replied to 5250

Section

File No

Serial No

No L 15422

General and Revenue Secretariat

(-)

the 19

To

The Dy Commr, Mysore Dt,

Sir,

Date of issue 1-4-48

Signed by

With reference to the Correspondence ending with letter no D3 C 2436/47-48 dt 3-3-48 re. the levy of assessment tax at 20 percent of the rental value of the buildings are rented out in Chamaraja Nagar Town, I am directed to state that according to the provisions of the Mysore Towns Act 1933, it should be notified by the Govt specifically

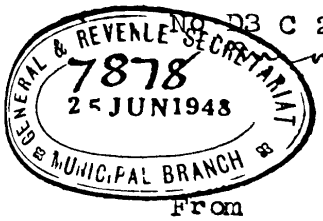
List of enclosures

Copied by

Examined by

that the mcd is authorised to levy
tax on buildings at 6 percent on
the annual letting value. The rate
of levy of 20% is also proposed further
too high. When
the mc cl has adopted a particular method
of calculating the levy of assessment on
buildings, it has to follow that particular
method only it cannot have both ways,
viz., calculating the levy on some
buildings on the market value &
on the other houses on the rental value
The mc cl has to choose between
the two methods & adopt any one
which is suitable to it. Therefore
to state that the proposal in its present
form cannot be approved. accepted
If the mc cl wants to do away
with the system of calculating the levy of assessment
on the market value & adopt the rental on buildings
Value basis, it can be permitted to do so
and levy a tax at 6% of the annual letting value
I am therefore to request you to communicate in the light of
the above views to the mc cl and to obtain & forward their
Considered opinion on the proposal for the order of Govt early.
Thanking etc
Rc 1/3 wcs. Ltr dtd for Rcts Secy to Govt

7878/mc



No D3 C 2436/47-48

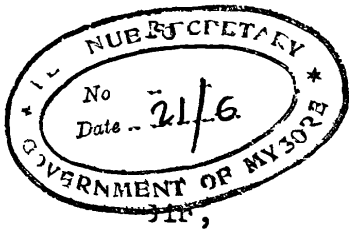
Office of the Deputy Commissioner,
Mysore District,

Mysore, dated the 18th June 1948

ML 59-47-72

From

Janab Mir Safdar Hussain, B A ,
Deputy Commissioner,
Mysore District



Janab Syed Abdul Aleem, B A ,
Secretary to Government,
Revenue Department, Bangalore

Sir,

Sub Levy of tax at 20% of the rental value of the buildings rented out at Chamarajanagar.

==

Adverting to your letter No L 15422 dated 1-4-1948 requesting to obtain and forward the considered opinion of the - - Municipal Council of Chamarajanagar in the matter of adopting the procedure of levying a tax at 6% of the annual letting value of the buildings in Chamarajanagar Town, I have the honour to forward herewith an extract of the resolution of the Municipal Council dated 8th May 1948 and to state that the said Municipal Council is of opinion that the existing procedure of levying the tax on the market value of the properties may be followed

I have the honour to be
sir
Your most obedient servant,

Deputy Commissioner,
Mysore District

ಕಾ॥ 8-5-1948 ನೇ ಶನಿವಾರ ಪ್ರಾತಃ ಕಾಲ 9½ ಘಂಟೆಗೆ ಸರಿಯಾಗಿ ಪುರಸಭೆ
ಮುನಸಿಪಲ್ ಆಫೀಸಿನಲ್ಲಿ ಮುನಸಿಪಲ್ ಕೌನ್ಸಿಲ್ಲರುಗಳು ಸೇರಿ ನಡೆಸಿದ ಪಟ್ಟಣದೇರಿ
ವಿಷಯಗಳ್ ಪ್ರೊಸೀಡಿಂಗ್ಸ್ —

ಪ್ರಾಲಾಲು 10 — ನಂ॥ ಪ್ರಾಲಾಲು 10

8 ಮನೆಗಳ್ಳ ಬಾಡಿಗೆ ದಳದ ಮೇಲೆ ಶೇಕಡಾ 2 ರಂತೆ ಕಂದಾಯ ವಸೂಲ್ಮಾಡುವ ವಿಚಾರದಲ್ಲಿ ಶೇಕಡಾ 6 ರಂತೆ ವಸೂಲ್ಮಾಡುವಂತೆ ಸೂಚಿಸಿ ಸರ್ಕಾರದಿಂದ ಕಲಬಿಕೆಯ L15422-1-4-1948 ನೇ ತಿತಿಯ ವಿಚಾರ

ಹಾಲಿ ಇರುವಂತೆ ಮಾರ್ಪಡಿಸಿ ಹಾಲ್ಯು ಮೇಲೆ ಕಂದಾಯ ವಿಧಿಸಬಹುದೆಂದು ತೀರ್ಮಾನ — ಸಸಲಾಯಿತು

ಕಾಪಿ ಸಿ ಸಾಲಾಯಿತು
ಪ್ರಾಲಾಲು

"ಲಾಗ್"

Afparvma
President,
TOWN MUNICIPAL COUNCIL,
SHAMRAJANAGAR